



IRA A JACKSON  
COMMISSIONER

# *The Commonwealth of Massachusetts*

## *Department of Revenue*

*Leverett Saltonstall Building*

*100 Cambridge Street, Boston 02204*

February 11, 1985

You request a ruling clarifying the exemption from Massachusetts sales tax for sales of meals to organizations exempt from income taxation under 501(c)(3) of the Federal Internal Revenue Code. You also inquire as to the sales tax exemption for the sale of meals to state agencies.

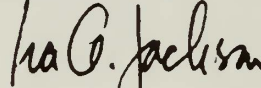
Sales of meals are taxed under Massachusetts General Laws Chapter 64H at a rate of five percent, unless otherwise exempted. Section 6(d) of Chapter 64H exempts from the sales tax, "[s]ales to the United States, the commonwealth or any political subdivision thereof, or their respective agencies." Section 6(c) exempts,

Sales to any corporation, foundation, organization or institution, which is exempt from taxation under the provisions of section five hundred and one (c)(3) of the Federal Internal Revenue Code, as amended, and in effect for the applicable period; provided, however, that such sales shall not be exempt unless (1) the tangible personal property which is the subject of such sales is used in the conduct of such religious, charitable, educational or scientific enterprise, (2) such corporation, foundation, organization or institution shall have first obtained a certification from the commissioner [Form ST-2] stating that it is entitled to such exemption, and (3) the vendor keeps a record of the sales price of each separate sale, the name of the purchaser, the date of each such separate sale, and the number of such certificate.

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Therefore, sales of meals to governmental entities enumerated in section 6(d) and to 501(c)(3) organizations which comply with the requirements of section 6(e) are exempt from the Massachusetts sales tax. A vendor selling meals to a 501(c)(3) organization must obtain a properly executed exempt purchaser certificate (Form ST-5) from such organization claiming exemption.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ira G. Jackson". The signature is written in a cursive style with a large, prominent "I" and "J".

Commissioner of Revenue

IAJ:JA:loc

LR 85-20